

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Cause No. 4:07MC583JHC
)	
DONALD McDOWELL,)	
)	
Respondent.)	

ORDER

The matter is before the Court on Petitioner's Petition To Enforce Internal Revenue Service Summons (Doc. No. 1), filed November 26, 2007. On January 11, 2008, the Court held a hearing on this issue. At this hearing, the Court heard testimony from Revenue Officer James Norrenberns. At the hearing, Respondent also filed a Motion to Vacate Show Cause Order and Dismiss the Petition. Upon consideration, the Court will grant Petitioner's Petition and will deny Respondent's motion.

Accordingly,

IT IS HEREBY ORDERED that Petitioner's Petition to Enforce Internal Revenue Service Summons (Doc. No. 1) is **GRANTED**.

IT IS FURTHER ORDERED that Respondent's Motion to Vacate and Dismiss is **DENIED**.

IT IS FURTHER ORDERED that Respondent shall comply with all the requirements listed in the Internal Revenue Service Summons¹. He is required to produce the requested documentation to Revenue Officer Norrenberns at such time and place as may be fixed by Revenue Officer

¹Attached to the Petition as Exhibit 1.

Norrenberns. Respondent must comply with this Order no later than Tuesday, February 19, 2008.

Failure to do so will result in Respondent being held in contempt of Court.

Dated this 11th day of January, 2008.

/s/ Jean C. Hamilton

UNITED STATES DISTRICT JUDGE